

**Senate File 355 - Introduced**

SENATE FILE 355  
BY COMMITTEE ON LOCAL  
GOVERNMENT

(SUCCESSOR TO SSB 1093)

**A BILL FOR**

1 An Act relating to requirements for the split and consolidation  
2 of parcels.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 354.2, Code 2023, is amended by adding  
2 the following new subsections:

3 NEW SUBSECTION. 4A. "*Consolidation*" means merging two or  
4 more tracts or parcels of land into one parcel of land.

5 NEW SUBSECTION. 16A. "*Split*" means dividing a parcel of  
6 land into two or more parcels of land when a plat of survey or  
7 acquisition plat is not required.

8 Sec. 2. NEW SECTION. 354.28 **Split or consolidation not**  
9 **requiring plat of survey or acquisition plat.**

10 The county assessor or county auditor, as applicable,  
11 shall not approve a split or consolidation for which a plat  
12 of survey or acquisition plat is not required, unless each  
13 parcel involved in the split or consolidation is not within the  
14 redemption period under chapter 447 or the period specified  
15 in section 448.12 following a tax sale under chapter 446 and  
16 is free from unpaid property taxes, special assessments, and  
17 drainage assessments for which a waiver or abatement has not  
18 been approved.

19 EXPLANATION

20 The inclusion of this explanation does not constitute agreement with  
21 the explanation's substance by the members of the general assembly.

22 This bill provides that a county assessor or county auditor,  
23 as applicable, shall not approve a split or consolidation, as  
24 each is defined in the bill, for which a plat of survey or  
25 acquisition plat is not required, unless each parcel involved  
26 in the split or consolidation is not within the redemption  
27 period under Code chapter 447 or the period specified in Code  
28 section 448.12 following a tax sale and is free from unpaid  
29 property taxes, special assessments, and drainage assessments  
30 for which a waiver or abatement has not been approved.